

# Exhibit D-4

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

August 25, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through July 31, 2006

**Matter No. 34585-00005**

**Claims Administration and Objections**

07/19/06 A Jarvis	.30 Correspondence on offset issues.
07/25/06 S Strong	.80 Review email from M. Olson regarding priority claims for broker commissions, review statute regarding same, draft responsive email regarding same, and telephone conference with him regarding treatment of priority claims vs. distributions to direct lenders.
07/26/06 A Jarvis	.30 Review correspondence from S. C. Strong regarding offset issue.
07/27/06 A Jarvis	.30 Conference with S. C. Strong regarding offset issues raised by DTDf.

TOTAL FOR LEGAL SERVICES RENDERED

\$483.50

# Exhibit D-5

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

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**Matter No. 34585-00006**

**Employee Benefits/Pensions**

07/03/06 K Applegate	1.30	Review letter from Levy to PBGC on the plan; discuss with S. C. Strong; drafting of e-mail.
07/03/06 S Strong	.40	Confer with K. J. Applegate regarding open issues respecting debtors defined benefit plan, and review email from him regarding same (0.4).
07/13/06 K Applegate	1.20	Telephone call with Steve on issues related to plan termination (.1); review e-mails (.2); research on plan termination (.9).
07/13/06 S Strong	.70	Review email from A. W. Jarvis regarding issues with USACMs defined benefit plan (0.1); confer with K. J. Applegate regarding same (0.3); voice message to S. Smith regarding same and exchange emails with her regarding same (0.3).
07/14/06 K Applegate	1.70	Review documents for trustees; research on ability to have plan sponsor act as trustee under Nevada Law; discuss removal of trustees with S. C. Strong; drafting of resignation and designation of trustee forms; discuss issues with N. E. Hall.

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 Debtor USA Commercial Mortgage Co., et al.

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07/17/06 K Applegate	1.30	Discuss items needed to terminate the plan with R. Hilson; research required board resolutions.
07/19/06 A West	3.50	Research on pension trustees under Nevada law.
07/20/06 A West	2.30	Finish drafting memo on NRS Sec. 669.
07/21/06 K Applegate	.20	Review items needed to terminate the plan.
07/24/06 K Applegate	.30	Review memorandum from clerk on corporate trustee.
07/25/06 K Applegate	.30	Request information from plan third party administrator; discuss with S. C. Strong; draft and send e-mails.
07/27/06 K Applegate	1.10	Telephone conference with chief counsel for the PBCG; discuss case with S. C. Strong; telephone call to Susan on required information; review file for plan participants.
07/27/06 S Strong	.80	Confer with K. J. Applegate regarding issues concerning USACMs defined benefit plan, and telephone conference with K. Applegate and PBGC counsel E. Barnes regarding same (0.6); telephone conference with S. Smith and K. J. Applegate regarding same (0.2).
07/31/06 K Applegate	1.80	Review emails on the Department of Labor letter on loss statements; research same; discussions with attorneys on need to file loss statements under SEC and ERISA rules; conference with S. C. Strong on the same.

TOTAL FOR LEGAL SERVICES RENDERED

\$3,396.00

# Exhibit D-6

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**Matter No. 34585-00007**

**Fee / Employment Applications**

07/07/06 B Kotter	.40 Phone call with M. W. Pugsley regarding fees and procedure for application (.1); review of bills for monthly statement and application (.3).
07/13/06 B Kotter	.40 Work on reviewing bills for monthly statements, proposed budgets and upcoming fee applications (.4).
07/14/06 B Kotter	.70 Work on assembling data for monthly statements, fee application and budget with the court (.4); draft e-mail to A. W. Jarvis regarding same (.3).
07/18/06 A Jarvis	.20 Correspondence on fee applications procedures.
07/18/06 S Strong	.30 Review application for Diversified Committees employment of financial advisor, and exchange emails with R. Charles and M. Kehl regarding same (.3).
07/20/06 S Strong	.40 Review email from M. Levinson regarding timeline for case professionals to circulate invoices and file fee applications, send email to professionals regarding same, and exchange emails with J. McPherson regarding same (0.4).

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07/21/06 E Monson	.40 Review Omnibus objection to Ray Quinney & Nebeker and Schwartz retention filed by committees (.4).
07/21/06 E Monson	.40 Discussion with S. C. Strong regarding issues on objection to Ray Quinney & Nebeker and Schwartz objection (.4).
07/21/06 S Strong	.80 Review and analysis of new response filed by 3 committees to debtors' employment of professionals, and US Trustee's new supplemental objections to same (0.4); email to A. W. Jarvis regarding same (0.2); telephone conference with her regarding same (0.2).
07/22/06 A Jarvis	4.60 Prepare monthly statements.
07/22/06 S Strong	2.20 Review all papers filed and cases cited in motions to employ debtors professionals and various responses thereto (including late response filed yesterday by UST), and prepare materials for A. W. Jarvis for upcoming hearing on same.
07/23/06 S Strong	.10 Email to L. Schwartz regarding preparations for hearing on continued employment of debtors professionals.
07/24/06 S Strong	.60 Review voice message from A. W. Jarvis regarding additional support needed for tomorrow's hearing (0.1); review and provide additional research materials to A. W. Jarvis for hearing on continued retention of debtors professionals (0.3); telephone conference with E. A. Monson regarding same (0.2).
07/25/06 A Jarvis	.90 Meeting with N. Peterman, T. Allison and E. A. Monson regarding retention issues.
07/25/06 B Kotter	.30 Work on monthly statements.
07/25/06 E Monson	.30 Discussion with A. W. Jarvis regarding issues relating to retention of professionals (.3).
07/26/06 A Jarvis	.20 Correspondence on retention issues.

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Debtor USA Commercial Mortgage Co., et al.

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August 25, 2006

07/26/06 S Strong	.40	Review proposed order regarding continued retention of debtors professionals, exchange emails with L. Schwartzer regarding same, and forward draft of order to N. Peterman for review (0.4).
07/27/06 S Strong	.20	Review comments/questions of N. Peterman regarding form of order approving continued employment of debtors professionals, and exchange emails with A. W. Jarvis regarding same (.2).
07/27/06 A Tsu	3.60	Motion to employ ordinary course professionals.
07/28/06 B Kotter	.60	Conference with S. C. Strong and A. W. Jarvis regarding fee applications and monthly statements (.2); begin work on fee applications and monthly statement (.4).

TOTAL FOR LEGAL SERVICES RENDERED

\$4,548.00

# Exhibit D-7

STATEMENT OF ACCOUNT

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**Matter No. 34585-00009**

**Executory Contracts**

07/13/06 A Jarvis	.30 Correspondence on leases.
07/13/06 S Strong	.30 Exchange emails with A. W. Jarvis and J. McPherson regarding deadline for rejecting/assuming real property leases, and review status of leases in this case (.3).
07/25/06 S Strong	.60 Exchange emails with J. McPherson regarding real property lease rejections, review proposed stipulation regarding rejection of Reno lease, and email to J. McPherson regarding same (.6).

TOTAL FOR LEGAL SERVICES RENDERED

\$319.50

# Exhibit D-8

STATEMENT OF ACCOUNT

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For Legal Services Rendered Through July 31, 2006

**Matter No. 34585-00010**

**Financing**

07/03/06 S Strong	.20 Review proposed order denying DIP financing motion and emails from committees counsel regarding same (.2).
07/06/06 D Monson	.10 E-mail on inquiry from potential lender on DIP financing; and review response from same (0.1).
07/06/06 S Strong	.20 Review revised confidentiality agreement with potential DIP lender, and email to M. Kehl regarding same (0.2).
07/07/06 S Strong	.20 Review confidentiality agreement from potential lender, and email to M. Kehl and M. Olson regarding same (.2).
07/20/06 E Toscano	.10 Emails from and to K. G. Glade regarding the title searches; brief conference with K. G. Glade regarding same.
07/26/06 S Strong	.70 Confer with A. W. Jarvis regarding proposed funding for Rio Rancho, and voice message to J. Chubb regarding same (0.3); telephone conference with J. Chubb regarding same (0.3); review email from D. M. Monson to borrower regarding same (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$379.50

# Exhibit D-9

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August 25, 2006  
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For Legal Services Rendered Through July 31, 2006

**Matter No. 34585-00011**

**Litigation**

07/03/06 A Tsu	1.80	Reviewing 365 cases from 9th Circuit for research memo regarding same.
07/05/06 A Tsu	3.60	Research regarding discharge for value and restatement of restitution.
07/05/06 G Jolley	3.30	Compile documents related to issues surrounding the USA Capital v. Sandlin case; meeting with E. Monson; begin drafting research memo to E. Monson and S. Tingey.
07/06/06 A Tsu	3.70	Reviewing 9th Circuit case law regarding 365.
07/06/06 A Tsu	1.60	Reviewing restatement of restitution 2nd regarding changes in statute; meeting with G. Mulks regarding amendments to Section 14; meeting with S. Strong regarding same.
07/07/06 S Strong	.20	Review motion for Rule 2004 exam from Lerin Hills borrower (.2).
07/07/06 A Tsu	4.30	Reviewing cases for research memo regarding assumption of contracts.
07/07/06 A Tsu	2.00	Research regarding Nevada and 9th Circuit cases decided under 365.

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07/10/06 E Monson	.30	Call Tom Rondeau and discuss status of collection action (.3).
07/10/06 A Tsu	5.30	Reviewing Nevada and 9th Circuit cases under 365.
07/11/06 A Tsu	2.10	Reviewing Nevada 9th Circuit cases regarding assumption of contracts.
07/12/06 A Tsu	3.90	365 research memo; legal research regarding servicing agreements specifically in all bankruptcy cases.
07/13/06 E Monson	.20	Review e-mail from A. W. Jarvis regarding document review and send reply (.2).
07/13/06 S Strong	1.10	Review motion for Rule 2004 exam filed by Lerin Hills borrower, review fax from T. Harmon regarding same, and exchange emails with A. W. Jarvis regarding same (.4); exchange emails with A. W. Jarvis and confer with her regarding letter from J. Chubb proposing settlement of outstanding motions, review and analysis of letter, and further discussions with A. W. Jarvis regarding same (0.7).
07/14/06 A Jarvis	.30	Correspondence on issues raised by J. Chubb, relief from stay motion.
07/14/06 A Jarvis	.30	Correspondence on Canepa motions, issues raised.
07/14/06 A Jarvis	.90	Correspondence regarding calendar for July 25 hearing; preparations and responses regarding same.
07/14/06 S Strong	1.00	Telephone conference with J. Chubb regarding potential resolution of various issues raised by her direct lender clients (0.3); email to A. W. Jarvis and E. A. Monson with report and analysis of issues and positions of J. Chubbs clients (0.3); review email from E. A. Monson and letter from T. Rondeau regarding certain prepetition litigation matters involving debtors (0.2); confer with E. A. Monson regarding same (0.1); review email from A. W. Jarvis regarding same (0.1).

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07/14/06 A Tsu	1.00 Summarizing cases decided under 365.
07/17/06 S Strong	.90 Review nondischargeability complaint filed by Wedell/Spectrum, research nonapplicability of Section 523(a) nondischargeability actions to business entities, and email to L. Schwartz and A. W. Jarvis regarding same (0.9).
07/17/06 A Tsu	3.70 Summarizing cases decided under 365 relating to loan servicing agreement.
07/18/06 A Jarvis	.20 Correspondence on Canepa motion for relief from stay.
07/18/06 S Strong	.20 Review email from L. Schwartz with proposed memorandum to Weddell/Spectrum counsel regarding nondischargeability complaint, and send responsive email regarding same (.2).
07/19/06 A Jarvis	.20 Correspondence on 2004 examination regarding subpoena.
07/19/06 A Tsu	1.50 Meeting with USA team to review and discuss current litigation issues and solutions.
07/20/06 A Jarvis	.50 Correspondence with L. Schwartz regarding Thursday hearings.
07/20/06 A Jarvis	5.60 Prepare for Tuesday hearings, prepare responses, research related to motion to distribute.
07/20/06 B Kotter	1.30 Leave voice message with Sallie Armstrong regarding litigation hearing in Reno (.1); briefly look into what the case is about on PACER (.1); extended phone call with S. Armstrong regarding case (.8); brief phone call with R. Madsen regarding litigation (.1); review e-mail from S. Armstrong (.2).
07/20/06 R Madsen, II	.80 Communications with Sally Armstrong with respect to scheduled status hearing in the Double Diamond Ranch, LLC v. USA Commercial Mortgage Co. v. Double Diamond Ranch case in the United States District Court for the District of Nevada (Reno), Case No. 3:03-cv-00156-HDM-VPC; research docket report and recent pleadings.

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07/20/06 D Monson	1.10 Review Motion for Relief from Stay for Weddell and Spectrum Financial Pending Litigation, and discuss response with S. Strong (0.8); discuss response to Levin Hills Borrower's 2004 Exam Motion and Document Subpoena with E. Monson, forward 2004 Exam Order to E. Monson, and review draft letter to attorney for Levin Hills Borrower (0.3).
07/20/06 E Monson	2.80 Review subpoena from Ty Kehoe and 2004 examination request and work on response letter to subpoena and request for 2004 examination (2.8).
07/20/06 E Monson	.10 Review order granting 2004 exam (.1).
07/20/06 E Monson	.60 Discussion with S. C. Strong regarding subpoena and 2004 exam and review Rule 45 of the Federal Rules of Civil Procedure (.6).
07/20/06 S Strong	1.40 Confer with E. A. Monson regarding Spectrum subpoena and R. 2004 motion (0.1); review R. 2004 order entered by court (0.1); and review and edit E. A. Monsons draft of partial objection to subpoena and R. 2004 exam and discuss same with her (0.5); confer with D. M. Monson regarding RFS motion by Spectrum and debtors position on same (0.3); review lists of pending litigation involving debtors and confer with R. H. Madsen regarding further review needed (0.4).
07/21/06 A Jarvis	.40 Telephone conference with S. C. Strong regarding hearing calendar.
07/21/06 A Jarvis	.40 Telephone conference with S. C. Strong regarding responses for hearing on Monday.
07/21/06 A Jarvis	.20 Telephone conference with E. A. Monson and S. C. Strong regarding responses for hearing on Monday.
07/21/06 D Monson	.30 Discuss with S. Strong on Weddell and Spectrum Financial Motion for Relief from Stay and telephone message to counsel for Plaintiff (0.3).

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07/21/06 E Monson	1.20 Discuss 2004 exam application and order from Ty Kehoe with L. Schwartz (0.2); Review letter to Ty Kehoe, discuss revisions with S. C. Strong, make revisions, finalize letter and send out (1.0).
07/21/06 E Monson	2.00 Research and review 9th Circuit case on application of automatic stay to actions initiated by debtor (2.0).
07/21/06 E Monson	2.00 Work on protective order (2.0).
07/21/06 S Strong	.70 Confer with E. A. Monson regarding responsive letter regarding Lerin Hills subpoena and R. 2004 exam (0.2); telephone conference with R. Walker regarding Spectrum RFS motion and issues concerning underlying litigation in Nevada federal court (0.2); confer with D. M. Monson regarding his progress in responding to RFS motion (0.2); voice message to Spectrum's counsel regarding same (0.1).
07/22/06 A Jarvis	.40 Telephone calls with S. C. Strong regarding responses to late filed objections.
07/22/06 D Monson	.10 Review L. Schwartz Response to Motion to Lift Stay on Weddell/Spectrum Litigation (0.1).
07/22/06 E Monson	.30 Draft response to e-mail from R. LePome regarding motion to obtain information.
07/23/06 E Monson	1.40 Work on protective order (.6); review documents in investor files to make certain properly redacted and note additional changes thereto (.8).
07/24/06 A Jarvis	.10 Telephone call to S. C. Strong regarding information needed for hearing.
07/24/06 A Jarvis	5.50 Review and respond to e-mails on hearing; prepare for hearing; review pleadings, late filed responses, review cases regarding same.
07/24/06 E Monson	.40 Draft message to B. J. Kotter regarding shredding files (.2); review e-mail from R. Hilson and send reply (.2).

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07/25/06 A Jarvis	.80 Prepare for hearing.
07/25/06 A Jarvis	3.30 Attend and argue at hearings.
07/25/06 D Monson	.10 Review e-mail from S. Strong on rescheduling of hearing on Motion for Relief from Stay on Waddell and Spectrum v. USACM litigation (0.1).
07/25/06 E Monson	.80 Meet with Russ Walker and Joe Milanowski to discuss issues relating to various litigation matters (.8).
07/25/06 S Strong	.90 Review draft of opposition to RFS motion of Weddell/Spectrum (0.2); telephone conference with E. Cadish, counsel for Wedell, regarding pending RFS motion and grounds for continuance of same (0.2); email to local counsel regarding draft opposition to RFS motion and formal stipulation needed regarding continuance (0.2); review courts minute entry regarding debtors appearance required in Lowe case pending in Fed. Dist. Ct. - Reno, and email to A. W. Jarvis regarding same (0.1); review email from L. Schwartzer regarding same (0.1); exchange emails with S. Smith regarding status of subpoena issued by Lerin Hills and response made (0.1)
07/26/06 A Jarvis	.30 Review draft orders.
07/26/06 A Jarvis	.30 Correspondence on Boise Gowan relief from stay motion.
07/26/06 A Jarvis	.30 Correspondence on litigation review of prepetition litigation.
07/26/06 E Monson	.50 Call Ty Kehoe and discuss Lerin Hills 2004 exam and subpoena and draft and send confirming letter to Kehoe that no need to appear or produce documents (.5).
07/26/06 E Monson	.40 Review e-mails from A. W. Jarvis and J. McPherson regarding information requested by Canepa Group (.4).

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07/26/06 E Monson	1.40 Telephone call to Laurel Davis regarding requests, drafts, e-mails to A. W. Jarvis and S. C. Strong regarding issues raised thereby and review replies and draft letter to L. Davis in response to request (1.4).
07/26/06 E Monson	.20 Review e-mails from A. W. Jarvis and S. C. Strong regarding Canepa requests and draft of letter (.2).
07/26/06 E Monson	.50 Gather materials and other documents for R. Madsen regarding various litigation cases, including forwarding e-mail regarding description of status of case at heart of Waddell motion for relief (.5).
07/26/06 E Monson	.40 Draft e-mails to A. Paler and S. C. Strong regarding Waddell motion for relief and review reply from S. C. Strong (.4).
07/27/06 A Jarvis	.30 Conference with S. Smith regarding Canepa relief from stay motion, additional information needed.
07/27/06 A Jarvis	.30 Correspondence on draft orders.
07/27/06 A Jarvis	.30 Correspondence with L. Schwartzer regarding responses to relief from stay litigation.
07/27/06 D Monson	.10 Review Standard Development Corporation Complaint against Direct Lenders (0.1).
07/27/06 E Monson	.50 Discussion with Laurel Davis regarding Canepa motion for relief, request for investor statements, Hilco appraisals and confidentiality agreement and loan file review (.5).
07/27/06 E Monson	.60 Draft lengthy e-mail to S. C. Strong and A. W. Jarvis regarding conversation with L. Davis and review replies and send additional replies (.6).
07/27/06 E Monson	1.10 Meet with M. Olson and B. J. Kotter to go over document requests (1.1).

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07/27/06 S Strong	.20 Telephone conference with D. Huston regarding status of interpleader action and the research done to date regarding same, and exchange voice messages with him regarding same (0.2).
07/28/06 A Jarvis	.10 Correspondence with L. Davis regarding settlement of Canepa motion.
07/28/06 A Jarvis	.20 Conference with E. A. Monson regarding response to LePome motion.
07/28/06 A Jarvis	.50 Correspondence on responses to pending litigation, research issues.
07/28/06 S Strong	.70 Review prior research materials regarding interpleader action involving \$1.8 million investor funds and send detailed email to D. Huston regarding same (0.4); exchange follow-up emails with D. Huston regarding same (0.1); review email from L. Schwartzer regarding pending litigation in Illinois, exchange emails with R. H. Madsen regarding same, and review list of all pending non-bankruptcy litigation matters prepared by R. H. Madsen (.2).
07/28/06 A Tsu	4.30 Meeting with USA team to discuss litigation and determine course of action regarding plan, loan documents and litigation (1.8); legal research regarding California law with respect to the definition of "professional" for purposes of § 327 (2.5).
07/31/06 A Jarvis	.40 Correspondence on responses filed to motion to distribute, cash management and reviewing same.
07/31/06 A Jarvis	.20 Correspondence on Standard Property Development relief from stay.
07/31/06 A Jarvis	.70 Telephone conference with L. Davis regarding settlement of Canepa motion for relief from stay (.4); correspondence with T. Allison regarding same (.3).
07/31/06 E Monson	.30 Draft e-mail to L. Schwartzer on following up on Nevada cases (.3).

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TOTAL FOR LEGAL SERVICES RENDERED

\$22,298.50

# Exhibit D-10

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**Matter No. 34585-00012**

**Plan and Disclosure Statement**

07/06/06 S Strong	.40 Exchange emails with M. Kehl regarding potential purchaser loan servicing fee questions (0.1); telephone conference with potential purchaser professional regarding same (0.3).
07/07/06 A Jarvis	.20 Correspondence on negotiations with potential bidders.
07/07/06 S Strong	.40 Telephone conference with investor M. Mansell regarding request to meet with Mesirow regarding proposal for a Plan (0.2); exchange follow-up emails with M. Kehl and A. W. Jarvis regarding same (0.2).
07/10/06 S Strong	.50 Exchange emails with A. W. Jarvis, M. Kehl and T. Allison regarding investor M. Mansells request for meeting to discuss Plan proposal, and telephone conferences with M. Mansell regarding same.
07/12/06 S Strong	.70 Telephone conference with S. Steele regarding potential bidder's request for IP documents and information (0.2); exchange emails with S. Smith and A. W. Jarvis regarding same (0.3); telephone conference with A. W. Jarvis regarding same (0.2).

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- 07/13/06 A Jarvis .20 Conference with S. C. Strong regarding term sheet.
- 07/13/06 S Strong 2.30 Review edits proposed by potential bidder to form confidentiality agreement and make revisions to same and negotiate final form with potential bidder's counsel (0.6); email to M. Kehl and J. Reed regarding same (0.1); exchange emails with M. Kehl regarding potential purchasers questions about BySynergy and other loans and telephone conference with J. Reed regarding same (0.2); participate in telephone conference with S. C. Tingey and potential purchasers counsel regarding case background and loan questions (0.3); follow-up telephone conference with J. Reed regarding same (0.1); confer with A. W. Jarvis regarding bidder's term sheet and review same (0.4); telephone conference with J. Reed regarding IP documents requested by bidder to further their analysis (0.2); exchange emails with him regarding same and review further emails from A. W. Jarvis, T. Allison and S. Smith regarding same (0.2); confer with A. W. Jarvis regarding same (0.2).
- 07/14/06 A Jarvis .50 Meeting with T. Allison and working group team regarding follow up to committee meeting; review information regarding possible term sheet for potential reorganization plan; conference with T. Allison regarding same.
- 07/14/06 A Jarvis 1.60 Meeting with potential plan funder.
- 07/14/06 A Jarvis 1.10 Review preliminary terms of potential funding proposal for plan.
- 07/14/06 S Strong 1.30 Review emails from A. W. Jarvis and counsel for potential purchaser regarding negotiations for term sheet (.2); telephone conference with L. Loveridge regarding issues concerning J. Milanowski and IP (0.6); draft email to A. W. Jarvis regarding same (0.5).

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- 07/17/06 S Strong 2.60 Review and analysis of draft termsheet from potential purchaser and A. W. Jarvis comments to same (1.4); participate in telephone conference with potential purchaser's counsel regarding debtors issues with proposed termsheet (0.8); exchange follow-up emails with counsel regarding further discussions tomorrow regarding same (0.1); exchange emails with M. Kehl regarding proposed termsheet and review his comments regarding same (0.3).
- 07/18/06 A Jarvis .40 Conference with S. C. Strong regarding term sheet, plan outline.
- 07/18/06 A Jarvis .90 Conference call with counsel for potential purchaser and S. C. Strong regarding term sheet, plan structure.
- 07/18/06 A Jarvis .30 Correspondence with counsel for potential purchaser regarding term sheet, document request.
- 07/18/06 A Jarvis .30 Correspondence on due diligence gathering for potential plan proponents.
- 07/18/06 S Strong 1.80 Meet with A. W. Jarvis to discuss bidder term sheet (0.3); participate in telephone conference with A. W. Jarvis and attorney for potential purchaser regarding debtors issues with proposed term sheet (0.8); further discussions with A. W. Jarvis regarding same (0.2); meet with M. W. Pugsley and A. W. Jarvis to discuss IP documents requested by potential purchaser (0.5).
- 07/18/06 S Tingey 6.50 Obtain information and documents at request of potential purchaser regarding Cloudbreak, Columbia Managing Partner, EPIC Resorts; Franklin Stratford, HFA-Monaco, Interstate Commerce, ISCC, Sheraton Hotel, University Estates, and BySynergy loan and provide documents and information to attorney for potential bidder (6.2); communicate with K. G. Glade and S. C. Strong regarding requests by third parties for investor information (0.3).

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07/19/06 P Hunt	1.20 Attend team meeting (.8); review rules and sections on plan solicitation, exclusive period, disclosure statement (.4).
07/19/06 A Jarvis	.50 Conference call with potential bidder.
07/19/06 S Strong	.60 Telephone conference with potential plan participant regarding proposed confidentiality agreement and modifications of same (0.3); review revisions send by attorney to proposed confidentiality agreement, and send email further negotiation form of agreement (0.3).
07/19/06 S Tingey	.50 Provide additional information to attorneys for potential bidder regarding University Estates and Franklin Stratford loans (0.5).
07/20/06 K Glade	.80 Telephone call with attorney to discuss materials needed by potential bidder (0.3); e-mail regarding distribution of information to potential bidder (0.2); telephone call with Mesirow regarding title policy copies for potential bidder (0.2); related e-mail (0.1).
07/20/06 P Hunt	.30 Office conference with A. W. Jarvis regarding drafting plan and exclusive period issues.
07/20/06 S Strong	.60 Exchange emails with J. Nugent regarding potential purchaser confidentiality agreement, review signed version of same and compare with version negotiated last night with potential purchaser's counsel (.6).
07/21/06 K Glade	.90 Telephone calls and e-mails with attorney for potential bidder and Mesirow regarding copies of title policies and copies of financial (0.9).
07/21/06 S Strong	.70 Exchange emails with J. Nugent regarding status of confidentiality agreement for potential bidder (0.1); telephone conference with potential bidder counsel, regarding factual background of cases and due diligence issues for possible transaction (0.6).

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07/21/06 S Strong	.30	Review email from A. W. Jarvis with revised proposed term sheet from bidder, and email from attorney regarding same (0.2); telephone conference with A. W. Jarvis regarding same (0.1).
07/21/06 S Strong	.30	Confer with P. Hunt regarding development of draft Plan of Reorganization (0.1); find and send relevant documents to P. Hunt for plan drafting (0.2).
07/21/06 S Tingey	2.00	Communicate with J. Reed at Mesirow regarding potential bidder due diligence (0.2); telephone conference with J. Reed regarding potential bidder (0.2); telephone conference with potential bidder's attorney (0.2); review loan summaries regarding Ashby and Stoneridge (0.2); memo to A. Stevens regarding bidder due diligence (0.2); conference with D. M. Monson regarding ComVest loan (0.2); obtain, review and transmit information and documents regarding various loans to attorney for potential bidder (0.6); memo to S. Steele regarding loan information availability for third parties (0.4).
07/24/06 P Hunt	.30	Compile background information to read regarding drafting plan.
07/24/06 A Jarvis	2.50	Meeting with potential bidder, plan funder.
07/25/06 E Monson	1.70	Attend conference involving representatives of potential buyer and committee representatives (1.7).
07/25/06 E Monson	1.50	Attend conference between potential buyer representatives and First Trust Deed Committee (1.5).
07/25/06 E Monson	.90	Attend conference between potential buyer representatives and representatives of Diversified Committee (.9).
07/25/06 E Monson	.60	Additional discussion with A. W. Jarvis regarding potential purchaser proposal and other issues in case (.6).

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- 07/25/06 S Tingey 1.20 Review information regarding Shamrock Towers (0.3); communicate with USA and potential bidder regarding documents to be reviewed and provided (0.4); review questions raised by potential bidder regarding Fiesta \$6.6 (0.2); provide additional information and documents to potential bidder (0.3).
- 07/26/06 E Monson .40 Attend meeting on document production with bidding companies (.4).
- 07/26/06 S Strong 1.50 Meet with A. W. Jarvis to discuss plan of reorganization issues and options (0.7); telephone conference with A. W. Jarvis, T. Allison and S. Smith regarding same (0.8).
- 07/27/06 P Hunt 3.50 Draft plan definitions (1.2); read proposed term sheet and revised term sheet (.7); add defined terms in term sheet to plan (1.5); office conference with A. W. Jarvis regarding plan structure issues (.1).
- 07/27/06 A Jarvis .30 Correspondence on new proposal.
- 07/27/06 A Jarvis .30 Telephone conference with potential bidder's attorney regarding motion to distribute funds.
- 07/27/06 S Strong 1.00 Meet with A. W. Jarvis to discuss case strategy and issues concerning motion to distribute and plan of reorganization (.5); review email from attorney for potential purchaser and accompanying draft confidentiality letter proposed by potential purchaser for Debtors to sign, and confer with A. W. Jarvis regarding same (0.2); draft email to A. W. Jarvis with comments to proposed confidentiality letter (0.3).
- 07/27/06 S Strong .70 Review emails from proposed purchaser and J. Nugent regarding proposed confidentiality agreement for proposed purchaser and revisions requested to same (0.1); review revised draft of agreement sent by proposed purchaser, and send further comments and revisions (0.5); exchange follow-up emails with proposed purchaser and J. Reed regarding same (0.1).

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07/27/06 S Tingey	.40 Assemble loan information requested by third parties.
07/28/06 P Hunt	1.70 Read background documents needed for plan (1.7).
07/28/06 A Jarvis	.20 Correspondence on term sheet from bidder.
07/28/06 A Jarvis	.20 Correspondence on expected term sheet from additional bidder.
07/28/06 A Jarvis	.30 Telephone conference with potential bidder.
07/28/06 A Jarvis	.30 Correspondence regarding term sheet from bidder.
07/28/06 A Jarvis	.60 Correspondence on confidentiality agreements, term sheet from bidder.
07/28/06 A Jarvis	.30 Correspondence on term sheet from bidder.
07/28/06 A Jarvis	.80 Review term sheets from competing bidders and analyze; correspondence regarding same.
07/28/06 S Strong	.20 Further review of confidentiality agreement and exchange emails with proposed purchaser and J. Reed regarding same (0.2).
07/28/06 S Strong	.30 Confer with P. Hunt regarding structure of a proposed joint Plan for debtors (0.3).
07/28/06 S Tingey	.60 Assemble information for purchasers or lenders (0.4); conference with S. C. Strong regarding loan servicing issues and early payoff (0.2).
07/29/06 P Hunt	3.20 Analyze issues regarding plan formation.
07/31/06 P Hunt	3.90 Review schedules regarding classification issues (.9); draft classification sections of plan (3.).
07/31/06 A Jarvis	1.80 Correspondence on plan proposals, process, information needed for plan negotiations (1.3); review of new term sheet (.5).

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07/31/06 S Strong .70 Review potential bidder confidentiality agreements and exchange emails with J. Nugent regarding same (0.3); review potential bidder's proposed edits to confidentiality agreement, negotiate further revisions with its counsel, and exchange emails with J. Nugent regarding same (0.4).

07/31/06 S Tingey .90 Assemble information for third-party regarding loan file review and status (0.9).

07/31/06 E Toscano .40 Email from K. G. Glade regarding loans on which we ordered updated title reports; review file for same; research and provide list of applicable loans to K. G. Glade.

TOTAL FOR LEGAL SERVICES RENDERED

\$17,186.50

# Exhibit D-11

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

August 25, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through July 31, 2006

**Matter No. 34585-00013**

**Tax Issues**

07/14/06 N Hall	.40 Conference with K. J. Applegate regarding PBGC and pension trusteeship issues, arrange for clerk's research.
07/14/06 N Hall	.40 Research Nevada statute on Trust business.
07/19/06 N Hall	.40 Copy Nevada Code from web; conference with A. West to assign research.
07/20/06 N Hall	.40 Review email report on Clerk research and memo.
07/31/06 N Hall	.40 Conference with K. J. Applegate.

TOTAL FOR LEGAL SERVICES RENDERED

\$640.00

# Exhibit D-12

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

August 25, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through July 31, 2006

**Matter No. 34585-00015**

**Travel Time**

07/11/06 A Jarvis	2.70	Travel from Salt Lake City to Las Vegas for meetings and 341 meeting.
07/11/06 A Jarvis	1.00	Travel to meetings with U.S. Trustee and Committees and back to Debtor offices.
07/12/06 A Jarvis	1.00	Travel to and from 341 meeting.
07/12/06 A Jarvis	3.90	Travel from Las Vegas to Salt Lake City after 341 meeting.
07/17/06 A Jarvis	3.40	Travel from Salt Lake To Ontario, CA for meeting.
07/17/06 A Jarvis	.50	Travel from Ontario Airport to Fiesta Development.
07/17/06 A Jarvis	5.00	Travel from Fiesta Development to Ontario Airport, and from Ontario to Salt Lake City.
07/17/06 B Kotter	3.20	Travel to Las Vegas.
07/17/06 E Monson	3.20	Travel to Las Vegas (3.2).
07/18/06 B Kotter	5.50	Travel to Salt Lake from Vegas (includes flight delay) (5.5).

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07/18/06 R Madsen, II	9.50	Travel to Las Vegas, Nevada and Salt Lake City, Utah in connection with document review and production.
07/18/06 E Monson	5.00	Return to Salt Lake City from Las Vegas (including flight delay) (5.0).
07/18/06 A Tsu	6.40	Travel time to and from Las Vegas, Nevada and Salt Lake City, Utah.
07/20/06 M Pugsley	6.80	Travel to Las Vegas (3.3); travel back to Salt Lake City (3.5).
07/24/06 A Jarvis	3.00	Travel from Salt Lake to Las Vegas.
07/24/06 E Monson	3.80	Travel to Las Vegas in connection with 7/25/06 hearing and work on information on joint committee report.
07/25/06 A Jarvis	.50	Travel to court.
07/25/06 A Jarvis	.50	Travel from court to USA capital.
07/26/06 A Jarvis	6.80	Travel from Las Vegas to Salt Lake (delayed).
07/26/06 B Kotter	3.60	Travel to Las Vegas.
07/26/06 R Madsen, II	3.60	Travel to Las Vegas, Nevada from Salt Lake City, Utah in connection with document review and production.
07/27/06 B Kotter	4.20	Travel from Las Vegas to Salt Lake City.
07/27/06 R Madsen, II	4.20	Travel from Las Vegas, Nevada to Salt Lake City, Utah in connection with document review and production.
07/27/06 E Monson	3.80	Travel from Las Vegas to Salt Lake City.

TOTAL FOR LEGAL SERVICES RENDERED

\$11,119.00

# Exhibit D-13

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

August 25, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through July 31, 2006

**Matter No. 34585-00017**

**Regulatory Matters**

07/05/06 M Pugsley	2.90	Research and draft letter to California department of corporations (2.3); correspondence with S. Cook regarding various issues (.5); telephone conference with A. Stevens regarding California investigations (.1).
07/06/06 M Pugsley	3.50	Research regarding whether dividend reinvestments qualify as sales under California law (2.8); draft letter to California Department of Corporations (.7).
07/07/06 M Pugsley	5.70	Telephone conference with M. Olsen (.3); telephone conference with D. Warshawsky's counsel regarding IP documents (.5); telephone conference with S. Cook regarding California registration issues (.4); draft and revise letter to California Department of Corporations (3.1); review documents from S. Cook (.9); review subscription agreement for USA First Trust Deed Fund (.5).

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07/17/06 M Pugsley 5.90 Telephone conference with L. Dean (.4); set up meeting with T. Allison and SEC (.7); telephone conference with W. Wray regarding additional documents responsive to subpoena in Westward Ho case (.3); draft and revise letter to California Department of Corporations (2.8); conference with M. Olson regarding marketing in California (.6); review website and other information regarding Capital Realty Advisors (1.0); telephone conference with K. Brean (.5).

07/18/06 M Pugsley 3.70 Work with paralegal regarding separation of IP documents (.3); conference with A. Jarvis and S. Strong regarding transfer of IP documents and preservation issues (.5); telephone conference with S. C. Tingey regarding separation agreement (.3); telephone conference with K. Breen regarding separation proposal (.4); conference with Amanda regarding subpoena issues (.5); review IP documents (1.7).

07/18/06 K Cassett 4.10 Pull all nonresponsive, duplicative and privileged documents from SEC production.

07/19/06 M Pugsley 3.70 Telephone conference with attorney regarding potential bidder questions; (.3); prepare for meeting with SEC (.8); conference with B. J. Kotter regarding joint information request (.3); review information on CDs regarding documents produced to SEC by prior counsel (1.8); conference with A. Stevens regarding additional documents requested by W. Wray in Westward Ho case (.5).

07/20/06 E Monson .20 Review e-mails from M. W. Pugsley regarding SEC document production (.2).

07/20/06 M Pugsley 5.70 Prepare for meeting with SEC (1.5); meeting with L. Dean of SEC (4.2).

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07/25/06 M Pugsley	5.60 Telephone conference with K. Bream and B. Baker regarding transfer of IP documents (.5); work on scheduling of review (1.2); telephone conference with L. Dean regarding subpoena (.3); telephone conference with M. Olson (.3); telephone conference with attorney regarding potential bidder questions (.5); review IP documents requested by SEC (2.5); review SEC subpoena (.3).
07/25/06 S Strong	.10 Exchange emails with K. J. Applegate regarding defined benefit plan documents (.1).
07/26/06 M Pugsley	2.50 Conference with A. Jarvis regarding IP issues (.3); telephone conference with potential purchaser regarding purposed purchase and regulatory information (1.0); review subpoenas from SEC (.4); work on subpoenas (.8).
07/27/06 M Pugsley	2.60 Telephone conference with R. Walker (.6); draft agreement (1.2); conference with A. Jarvis regarding agreement (.3); draft email to R. Walker regarding concerns (.3); email correspondence with bidder's counsel regarding documents needed (.5).
07/28/06 M Pugsley	2.40 Work on document production issues (.8); coordinate process regarding separation of IP documents (1.3); conference with S. Strong regarding production issues (.3).
07/28/06 S Strong	.20 Review email from S. Smith with letter from Dept. of Labor regarding 401(k) investments, and voice message to K. J. Applegate regarding same (0.2).
07/28/06 J Batestas	.30 Research relating to American Stock Transfer & Trust Company for M. W. Pugsley.
07/31/06 S Strong	.50 Confer with K. J. Applegate regarding Dept. of Labor questions regarding 401(k) investors in loans and Funds (0.2); telephone conference with S. Smith and K. J. Applegate regarding same (0.2); review email from S. Smith regarding same (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$11,847.50